SPIRIT OF THE PRESS.

EDITORIAL OPINIONS OF THE LEADING JOURNALS. UPON CURRENT TOPICS-COMPILED EVERY DAY FOR THE EVENING THLEGHAPH.

Scarecrows-Mr. Stevens. From the N. Y. Tribune.

The distinguished and venerable representative from Fennsylvania, in proposing, last Friday, a gift of money in excess of their salaries to most of the public employes in Washington City, saw fit to deliver himself as

"Mr. Stevens, of Pennsylvania: -Mr. Chairman, faball not occupy my five minutes. A word will be sufficient. Some time ago we passed a bill giving 20 per cent, additional conpensation to all whose salaries are under \$200 but a careerow-I think that is the name-a scarecrow came on here from New York and scarcerow came on here from New York and coursed over the ground one nigot, and next day the friends of the bill scattered like the abtelopes of the mountains, scared to death; the bill was defeated, and the scarcerow went back to New York triumppiant. (Laughter.)

"Now, this amendment contains less than one-third the amount that was appropriated by that bill, and we can surely afford to give this small pittance to these men. I have heard it said that a good many of mem are married. I saw a list of the unbappy men who are married (laughter); and more than three fourths of those who will be benefited by this amendment have that misfortune. I nope the amendment will isfortune. I nope the amendment will be adopted.

Comments by the Tribune.

Mr. Stevens' illustration seems to us exceedingly felicitous. Crows are useful in their place, and do a world of good; but then they have a weakness for getting out of place, and depredating on the farmers' corn. To curb this victous propensity and drive back the black ravens from the fields where they would do mischief to those haunts wherein they are useful, is the "being's end and aim" of scarecrows. Honor to scarceerows! Crows are good and bad by turns; scarecrows do much good and no harm at all.

And now to business: -We differ radically with Mr. Stevens on the vital philosophy of Government expanditure. Mr. Stevens proposes a free gift of public money to certain employes of the Government. The original proposition (twenty per cent. extra on their last year's earnings) would have required two millions of dollars; Mr. Stevens' modification thereof would take at least one million. Now all the money in the Treasury, in our view, has to be earned in order to be spent. If certain parties are given \$1,000,000 extra out of the Treasury, certain other parties must pay \$1,000 000 extra into the Treasury. Mr. Stevens' proposition then, raises this question, 'Will justice be sub-served by taking \$1,000,000 extra from the tax-payers and dividing it among these Wash-ington tax-consumers?" On that question, we are constrained to vote in the negative. We would like to gratify the Washington clerks; we cannot do it at the expense of the American tax-payers. We believe the great mass of the taxes are paid by men who work harder and for smaller pay than the Washington clerks-that the appropriation urged by Mr. Stevens could only be made at the ex-

poor. Hence, we oppose it. Mr. Stevens' theory is radically different from ours. He holds that Governments can make money at will - not m-rely "coin money," but call it into being. The power of Congress to "regulate the value thereof"which we hold to be a power to declare the true value, from time to time conforming the legal to the actual standard—he holds to be a power to declare every leaf in our woods a lollar, and thereby make it the full equivalent of an American silver dollar. Of course, our notions of economy in official management must seem exceedingly petry and shabby in his eyes. When a Government has Aladdin's lamp, why should it not toss full purses about as though they were pebbles? Who doubts that a lucky pirate is more liberal in his disbursements than a poor farmer who has toiled forty years for less than a dollar per day of twelve to fourteen hours' hard work? Naturally, the pirate thinks "the farmer a miserly, mean-souled skin flint; but the farmer's standpoint is different; and he could not, if he would, fling guineas and doubloons to waiters and ostlers as the pirate can well afford to do.

We owe a national debt of twenty-five hun-

dred millions of dollars. Not a dime of this

debt comes to us or to any one in whose per-

pense of equality, justice and the rights of the

sonal fortunes we feel an interest. But the debt is righteously due; it is the price of our national salvation; it is to be paid by honest sweat and toil; and we are more than willing to pay our part of it. Call it a tenth of all the property in the country-a mortgage of ten per cent, on every farm and every building and we are ready to work while we live for its payment, while we hope to leave some property to be taxed therefor until the last dime is paid off. We cannot consider a national debt a nationel blessing any more than a personal debt is a personal blessing. We greatly desire to pay off principal at the rate of one hundred millions per annum until there is none left to pay. We understand that paying debt means harder work, more frugal living, less considerable accumulations of property than if we did not owe. But Mr. Stevens has a very different notion of debt. Our two thousand millions of interest-bearing national debt he holds can be extinguished by offering the holders green-backs for their bonds, dollar for dollar, and thereupon refusing to pay interest on them a day longer. That is to say: - For a debt which specifically draws interest in gold at six per cent. per annum, the principal being payable within twenty years at furthest, he holds that we can tender the face in greenbacks drawing no interest at all, and payable never, and if our creditors do not accept these we may tell them to whistle for their money. He calls this paying-we deem it swindling so barefaced that no blackleg in New York or in Washington could resort to it without being out by his fellow blacklegs as a low, contemptible villain. It is inevitable, therefore, that our notions of "twenty per cent. (or any per cent.) extra should differ widely from those of Mr. Stevens.

Taxing Bonds. From the Pittsburg Commercial.

At a time when the Government was hardpressed on all sides, and its financial necessities most urgent, it called on the people-not capitalists merely-but everybody, to give their money and take its bonds; and the call was responded to in various ways, to the amount of about twenty-five hundred million dollars, the average interest thereon being about six per cent., the bonds being mainly Five-Twenties. Without the money the Government could not have survived, and there was no other way of getting it. Nor was there any certainty that the Government would not, after all, go under; for the days were dark, and it was no time for stopping to calculate coolly. There were those who did not hesitate to urge that whoever put his money into these bonds would draw a blauk. And they are of those who are now clamoring for a step toward repudiation. The Government gave good terms, but nobody at the time thought, and few will now contend that, con-

and ultimately his principal. There was a chance that he would get neither. On the other hand, Government agreed to pay, but first be put down, and the life of the nation preserved. Few men in their cool moments, operated on by no emergency, would choose to lend money in this way at an average of six per cent. per annum. Now, however, if we do not destroy our credit by dallying with the repudiation idea, we may, perhaps, borrow as much or fund our debt at a less rate of interest. But this depends on the way we keep

our faith. It is not an auspicious circumstance that the Honse of Representatives, by the votes of all the Democrats and enough Republicans, have instructed the Committee of Ways and Means to bring in a bill providing for the collection of a tax of ten per cent, on the interest on these bonds, whereby the interest will be reduced. The proposition is a blow leveled at our credit, especially abroad-just where we should be most jealous of it. So far as it goes, it is repudiation; for it violates a solemn sgreement. It is a proposition calculated seriously to impair, at the moment when the strengthening of the national credit should be the policy of everybody in the land, more especially those acting for the

There is much elsptrap talk about bonds escaping taxation when every other description of property, including incomes, is taxed. Who of those who thus talk would take the bonds on less favorable terms under the circumstances existing at the time Government virtually demanded the money? And what sort of honor is it that prompts an individual or a nation, after the storm has been weathered, to undertake to cut down the agreed upon Jate of interest on a forced loan? Ordinarily bonds should not be exempted from taxation; and as a rule there should be no way whereby money could escape its share of the common burthens. But in this case exemption from taxation was in a large degree the wherewith the nation saved its life; and who will say it was too much to pay?

Six hundred and fifteen millions of the bonds are held abroad. Would anybidy repudiate the bargain-which was an easy one for us, as everybody thought at the time-on that account? At home four hundred and twentyfive millions are held by the banks, which are taxed as heavily as anybody. The remainder is held, not by the capitalists, but as a general thing by men of comparatively moderate with them should be repudiated?

The vital consideration which attaches to this question is the national credit. That on any bonds or securities of the United must be preserved at all hazards. There will States, bearing interest at six per centum be no difficulty in funding the debt if we keep shall be at the rate of only five and a half per perfect faith. If we do not, the thirteen millions which the proposed ten per cent. tax would produce would be earned at an incaled-

The Greenback Doctrine-Its Fundamental Errer.

From the N. Y. Times. The supposition that the legal tender acts apply to the boaded debt of the Government results from misapprehension of their object and scope. From the very origin of the Government legal-tender acts have been passed, their object in every cave being to enable defendants in suits to plead that they have made a lawful tender; but as the Government is not capable of being sued, and is consequently not under the necessity of tendering money in legal proceedings, no lawyer or statesmau, or financier ever supposed that these acts, which commenced with General Washington's adtigants in judicial contests. Society would be entirely unprovided with proper and sufident regulations to determine the relative rights and obligations of debtors and creditors f courts were not in existence, empowered to decide whether what had been tendered was lawful and sufficient, or otherwise. But neither in any work on elementary law, nor in any opinion promulgated by any court, nor in any production regarded as authority in any country, have these legal-tender acts been supposed to relate in any manner to the obligations of the Government which passed

The act of Congress of February 9, 1703, provides that Spanish milled dollars of a certain weight "shall pass current and be a legal tender for the payment of all debts and demands." The act of June 25, 1834, provides that certain other coins therein enumerated shall pass current as money within the United States by tale, "for the payment of all debts and demands." The acts of June 28, 1834, and March 3, 1843, use the same language appli-cable to other coins. The Constitution restricted the States from making "anything but gold and silver coin a tender for debts," but was silent as to the quantity, weight, or description of such coin, and hence the necessity for legislation on this subject by Congress to establish uniformity in all the States as to what constitutes the debt paying medium. But for such a restriction on the States, and for such regulations one of the great objects of union would have been frus-

No one supposed that the general Government could pay its debt in Spanish milled dollars by weight, or in such other foreign dollars by tale, although as between individuals and corporations, public and private, they were thus made a lawful tender for their public or private debts. It would have been deemed a violation of honor to apply an ordinary legal-tender act to the solemn obligations of the Government, which had defined precisely in its coinage acts what the dollar was which it purported to pay. The debt due by a city corporation comes within the description of a public debt, and answers that call of the legal-tender acts of 1862 which provides that the greenback currency shall be "lawful money and legal-tender for all debts public and private within the United States." The privilege of pleading such a tender in court was thus extended to the public debts of publie corporations.

The act further provides, and here it departs from its functions as a legal tender act, that such greenback currency shall be receivable for "all claims and demands against the United States except for interest upon bonds, notes, and certificates of debt or deposit.' What was intended by claims and demands? A debt ascertained and fixed by a solemn undertaking is never referred to by such loose phraseology. It was intended to apply to that large mass of claims and demands current and floating for which no bond or other security had been issued. When the Government issues its promise to pay a dollar it means no other than the dollar fixed by its own laws.

A single test will set this matter clear. The act of 1862 provides "that the Secretary of the Treasury is hereby authorized to issue, in addition to the amounts heretofore authorized, one hundred and fifty millions of dollars of United States notes, not bearing interest, payable to bearer at the Treasury of the United States." These, it then declares, shall be such tender.

Now, what did the Government intend sidering everything, they were too good. It should be thus promised by the greenback was a bargain—a contract—the consideration and paid at the Treasury on demand? No whereof, so far as the lender is concerned, was | one supposes that it was any other than the | arose in their mean might, indiscriminately

that that he should get the nominated interest, | gold or silver dollar described in the acts of | 1702, 1837, and 1849. When, therefore, in its five twenty bonds it promises to pay a dollar, the same dollar was unquestionably intended. everybody understood that the Rebellion must | The word, as between itself and those who receive its promises, has no other signification than that specified in the coinage acts, although as to "all claims and demands" authenticated by officers of the Government, and for which securities have not been issued, this temporary currency is made receivable.

The adoption, therefore, of the greenback theory by the Democratic Convention will be a blunder as well as a wrong, because, although what is stamped on the back of greenbacks is calculated to mislead, yet, examination into the theory upon which legal tender acts are passed will satisfy fair-minded men that so much of it as relates to legal tender has no manner of application to the debts of the Government, which, not being snable, cannot plead a tender; and that so much of it as relates to claims and demands, refers only to the mass of floating debts of a current nature which might be temporarily adjusted by a promise to pay an actual dollar at a future lay, which dollar the creditor would ultimately be entitled to receive at the place of designated payment, provided he remained holder

of the security.

In the case of an individual who pleads the tender and makes the payment of a greenback the discharge from the debt is immediate and absolute, but although made receivable for claims and demands against the Government, the Government is still the debtor for an equivalent amount payable in gold or silver dollars on the happening of resumption on presenta-tion of the greenback security.

The Injustice of Taxing Bonds.

From the Chicago Tribune The Committee of Ways and Means, in reporting back to the House the Batler-Coul esolution reducing the interest upon United States bonds, in the form of a bill, say that they do so "in obedience to an order from the House, and in opposition to their best judgment," and that they "reserve to themselve the right, as members of the House, to oppose in every possible way the adoption of measure, which they regard as hostile to the public interest and injurious to the national character." The committee could not have expressed their disapprobation of the bill they were forced to report in stronger language. But they have also framed it in such terms as to indicate to him that runs precisely the meaning Is there any reason why the bargain of a ten per cent, tax upon coupons. "Fo secure the collection of said tax," says the bill, "the amount of interest hereafter paid centum; bearing interest at the rate of five per cen um shall be at the rate of only four and a half per centum; and b aring interest at the rate of three per centum shall be at the rate of only two and seven tenths per centum per annum;" and a prov sion is added that "no higher rate of interest shall be paid on the national securities, all conditions of such securities and all laws to the contrary notwithstanding." The bill reported thus de-clares that the bondholders shall hereafter receive, in lieu of the interest specified on the face of the national promise to pay, "a com-position at the rate" of ninety cents on the dollar-to borrow the expression with which an English journal characterizes the tax of sixteen per cent, recently imposed upon her

by the bankrupt Government of Austria. To the foreign bondholder, who purchased his bon is in the behef that the nation by which they were issued would observe at least ministration, were passed with any otherview | the letter of the obligation, the proposed meathan to afford the means of determining the sure would be simply a breach of good faith, rights and obligations of parties who might be the consequences of which would be disastrous to all concerned. The markets of Loudon, Frankfort, and New York cannot be far apart while the Atlantic cable continues in use, and a depression on one side of the water must be followed by a corresponding depression on the other side. The European stock exchanges are more sensitive than the American to influences affecting the marketable value of United States bonds, have much less faith in the purpose of the Government to pay them according to their letter and spirit, and will throw them upon our hands if alarmed. needs no prophet to tell a business man the effect upon values of the forced sales of one or two hundred millions of the six or eight hundred millions of bonds held abroad. of faith with the foreign bondholder will surely lead to a depreciation in the value of the principal at least equivalent to the amount netted by the tax, probably to a serious disarrangement in business and perhaps to a

commercial crisis. In the case of the American bondholder. the proposed abatement of interest, justead of equalizing taxation, as claimed, would create a marked inequality. As was shown by Mr. Blaine, in the speech we published the other day, more than seven hundred and fifty mil lions of the bonds being held by national banks, savings banks and insurance companies, are already heavily taxed. Moreover, the act of March 2, 1867, expressly provides that in estimating "the gains, profits and income of any person, there shall be included all income derived from interest upon notes, bonds or other securities of the United States' and "the amount of all premium on gold and coupens." Thus every person residing in the Inited States and every citizen of the United States wherever residing must pay at least five per cent. upon every coupon he collects. Why should he be made to pay fifteen per

The theory, even if it were founded in fact, that the national securities held at home are mainly in the hands of wealthy capitalists would afford no ground for an enactment so unjust in its operation; for wealthy capitalists, who lend their money to the Government ought not to be punished for doing so by being taxed more heavily than capitalists who invest their fortunes elsewhere. But it is not the fact that the United States bonds are so held. A large proportion of them are held by poor people, or by people in moderate cfroum-stances, either directly or indirectly through their interest in savings banks, insurance companies, or national banks. It is these people, who cannot change their investments so readily as moneyed men, whom the Butler-Cobb proposition will rob. The Western man invests less in permanent securities, because he turns over his money o'tener than the more cautious citizens of older communities, but in the East it is otherwise. Hence the opposition from the East to Pendleton's scheme of repudiation, which Messrs. Butler and Cobb have done no little to bolster up, if reports from New York may be relied upon.

Grant and Revocation-A Parallel.

From the N. Y. World. Nearly seven hundred years ago, soon after the accession of Richard I to the throne of England, a number of Jews througed from all parts of the kingdom to London, chiefly for the purpose of seeing the coronation of that Prince. Intolerance-a sin from which the world yet suffers-was very rife among our half-barbarous ancestors then, and the Jews were forbidden to present themselves on the occasion. A few of them had the temerity to do so in disguise, however, but they were discovered, and the infuriate populace at once

plundering and murdering the Jews of Lonion. This led to a similar emute at York where, after having suffered much from the violence of the roughs of that day, the Jevwere permitted by the Governor of Yok Castle to take refuge within that fortall a whither they removed, with their families and

Now it seems that the leaders of the mob were indebted to the Jews, and so, by consent of the Sheriff, who was also probably a borrower, they attacked the castle hideous were their manifestations of ferocity that the Sherill repented when he saw their cruel impulse, and revoked his order. Nevertheless mob law prevailed. The Jews were pressed upon in their stronghold until they could hold out no longer, and then, by advisof their chief Rabbi, they all, to the number of five hundred, destroyed their wives and children, and theu put an end to their own

An edict against the Jews, and a revocation of the edict when popular opinion set in against it, were also marked incidents in the military career of General Grant. There is no evidence, so far as we are aware, that he ever black-mailed the Jaws, or that he was indebted to them when he drove them from the camps of the army; but in that act we see a curious and instructive proof that the world has not made progress in every direction, after all, and that a leader of American armies in the nineteenth contury can be as intolerant, if not as ornel, as a fauatical boor of the

The parallel is brief, but it is sufficient to 'point a moral," if not to "adorn a tale." The Jews upon whom Grant passed the gratuitous insult in question did not commit suicide to the number of 500, or any other number; but, on the contrary, the act of Grant was a suicidal one for himself, as will doubtless be proved when the votes for the Chief Magistracy come to be counted-and in this we have an antithesis as well as a parallel.

SPECIAL NOTICES.

OFFICE PENNSYLVANIA RAILROAD

COMPANY. PHILADELPHIA, May 13, 1868. NOTICE TO STOCKHOLDERS,-In pursuance of resolutions adopted by the Board of Directors at a stated meeting held this day, notice is heachy given to the Stockholders of this Company, that sney will have the privilege of subscribing, editor directly or by substitution under such rules as may be prescribed therefor, for Twenty-five Per Cent, of additional Stock at Par, in proportion to their respective inter ests as they stand regimered on the books of the Company, May 20, 1868.

Holders of less than four Shares will be anticled to mbscribe for a full snare and those holding more Shares than a multiple of four Shares will be cathled to an additional Share

Subscriptions to the new Stock will be received on and after May 30, 1868, and the privilege of subscribing will cease on the soin day of July, 1888.

The instanments on account of the new Shares shat e paid in cash, we follows:-1st. Twenty five Per Cent. at the time of subscrip tion, on or before the 20 h day of July, 1868,

2d. Twenty-five Per Cent, on or before the 15th day of December, 1868. ad. Twenty-five Per Cent, on or before the 15th day

of June, 1869. 4th, Twenty-five Per Cent. on or before the 15th day

of December, 1869, or If Stockholders should prefer the whole amount may be paid up at once, or any remaining instalments may be paid up in full at the time of the payment of the second or third instalment, and each instalment paid up, shall be entitled to a pro rata dividend that may be declared on ful-THOMAS M. FIRTH. Treasurer.

PHILADELPHIA AND READING BAILROAD COMPANY, Odice No. 227 S. FOURTH Street, PHILADELPHIA, May 27, 1868. NOTICE-To the holders of bonds of the PHILA-DELPHIA AND READING RAILROAD COM-PANY due April 1, 1879.

The Company offer to exchange any of these bonds, of \$1000 each, at any time before the (1st) first day of October next at par for a new mortgage bond of equal amount bearing seven per ce t, intere t, clear of United States and State taxes, having twenty-five years to run. The bonds not surrendered on or before the 1st of

October next will be paid at maturity, in accordance with their teaer. S. BEADFORD,

PHILADELPHIA AND READING RAILROAD COMPANY.
PHILADELPHIA, June 25, 1868.
DIVIDEND NOTICES.
The Transfer Books of this Company will be closed on TUES DAY, June 30, and be reopened on THURSDAY, July 16, 1866.

A dividend of FIVE PER CENT, has been declared on the Preferred and Common Stock, clear of national and State tax's; payable on Common Stock og and siter JULY to to the holders thereof, as they shall stand registered on the books of the Company on the astant, All payable at this office. S. BRADFORD, Treasurer.

BY ORDER OF THE COURT OF COMMON PLEAS A SLOCK vote of the MER-ANTHE LIBRARY COMPANY with be taken on the following proposed am indiment to the Charter—Section 5. The Board of Directors shall eave intipower to make and alter such Rules and By laws as they may deem necessary for the web-being and the management of the allairs of the Company Provided, such By laws are not repugnant to nor inconsistent with this Charter, or with the Constitution and laws of this State or of the United States.

The polls will be opened in the LIBRARY, on MONDAY, July 6, and coused SATURDAY, July 11. The hours for voting will be, ou Monday, Wednesday, and Friday, from 10 A, M. to 2 P. M., and on Tuesday, Thursany, and Saiuriay, from 4 to 9 P. M. The vote will be by ballot, each share or stock being entitled to one vote, which must be presented in person. BY ORDER OF THE COURT OF

person, JOHN LARDNER Recording Secretary, Philadelphia July 1, 1868, 7231

BATCHELOR'S HAIR DYE,-THI spleaded Hair Dye is the best in the world; the only true and perfect Bye; harmless, reliable, instantaneous; no disappointment; no ridiculous thus; remedies the lit effects of bad dyes; invigorates and leaves the Hairaoft and beautifut, black or brown. Droggiets and Periumers; and properly Batchelor's Wig Factory, No. 18 80 and bireet. New York.

LEGAL NOTICES.

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF PENNS LVANIA.

The undersigned bereby gives notice of his appoint ment as Assignee of EVAN DALRY MPLE of the city of Philadelphia, county of Philadelphia, and state of Funsy (vania, within said District who has been acindged a bankrupt upon his own pethion, by the District Court of said District.

JOHN ROBERTS, Assignee,
No. 138 S. SIX (H. Street,
Dated at Philadelphia, June 24, 1888. [6 2] stuthsw

THE STEAM CENERATOR MANUFACTURING COMPANY OF PENNNYLVANIA.

CAPITAL, - - - \$100,000 This Company are now prepared to furnish WIEGAND'S PATENT IMPROVED STEAM

Of any power required, upon two weeks' notice. They nave been introduced in this city, and thoroughly costed with most satisfuctory results, and are sold UNDER GUARANTEE OF ABSOLUTE SAFETY FROM DESTRUCTIVE EXPLOSION. They are cheaper in first cost, and in expense of erection, more screenical in fuel, durable and convenient in use than any other apparatus for generating steam. OFFICE OF COMPANY,

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WATCHES OF THE FINEST MAKERS, DIAMOND AND OTHER JEWELRY, Of the latest styles,

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LUMBER.

SPRUCE JOIST, SPRUCE JOIST, HEMLOCK, HEMLOCK. 1868. 1868. 1868. SEASONED CLEAR PINE. 18 SEASONED CLEAR PINE. CHOICE PATTERN PINE. SPANISH CEDAR, FOR PATTERNS, RED CEDAR. 1868.

FLORIDA FLOORING, FLORIDA FLOORING, CAROLINA FLOORING, VIRGINIA FLOORING, DELAWARE FLOORING, ASH FLOORING;

1868. WALNUT BOS, AND PLANE; 1868. WALNUT BOS AND PLANE; 1868. WALNUT BOARDS, WALNUT PLANE.

1868. UNDERTAKERS LUMBER 1868. WALNUT AND PINE.

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